CITY OF ELECTRONIC COU	MADISON HEIGH NCIL AGENDA REG		М		
SUBMITTED TO: Melissa R. Marsh, City Ma	nager				
SUBMITTED BY: Linda A. Kunath, Finance I	Director/Treasurer	DATE:	11/17/22		
FOR CONSIDERATION AT THE COUNCIL N			1/28/22		
ACTION REQUESTED					
PRESENTATION	-	RE PUBLIC H	EARING		
PUBLIC HEARING – SPECIAL APPROVAL		WARDS / PU			
PUBLIC HEARING – OTHER		NANCE - FIRS			
COMMUNICATION REPORT		NANCE - SEC BUSINESS	OND		
	RIPTION OF ITEM	OOSINESS	-		
Designated Assessor - Interlocal Agreement	RIPTION OF ITEM				
IF ORDINANCE, CI	TE TITLE/CHAPTE	CR SECTION	S		
POLIC	Y CONSIDERATION	V			
See attached.	1 CONSIDERATION	. •			
FINA	ANCIAL IMPACT				
		er Proposed _			
Budgeted Fund Name(s) Department Name					
Appropriated in Acct. No. Budget Amount					
Amount Available in Acct. Second Account Number Budget Amount					
Amount Available in 2 nd Acct. Revenue Generated					
Other Comments					
REV	IEW CHECKLIST				
DEPARTMENT Linda A. Kunath, Finan	ce Director/Treasurer	DATE	11/17/22		
DEPARTMENT		DATE			
——————————————————————————————————————					
CITY MANIACED Maliago D. Marsh	City Managar	DATE			
CITY MANAGER Melissa R. Marsh	, City Manager	DATE _			
See P:\SHARED\COUNCIL AGENDA\FORMS	TTT	1 1 4			
Rev. January 2004		CM #			

CITY OF MADISON HEIGHTS



300 WEST 13 MILE ROAD, MADISON HEIGHTS, MI 48071

FINANCE/TREASURER DEPARTMENT

Linda A. Kunath, Finance Director/Treasurer (248) 837-2639 LindaKunath@Madison-Heights.org

MEMORANDUM

DATE: November 17, 2022

TO: Melissa Marsh, City Manager

FROM: Linda A. Kunath, Finance Director/Treasurer

SUBJECT: Designated Assessor – Interlocal Agreement

Oakland County is requesting compliance with Public Act 660 of 2018, by asking the City of Madison Heights to approve the Interlocal Agreement that designates an Assessor. The following Oakland County Agreement includes qualifications, duties, and responsibilities of a Designated Assessor, the background of Micheal R Lohmeier, Oakland County Equalization Officer, and names him as the Designated Assessor.

There is no cost associated with approving this Interlocal Agreement and the City's execution of this agreement will maintain compliance with the General Property Tax Act, from January 1, 2023 through December 31, 2027.

City staff is recommending that Council approve the Interlocal Agreement and resolution, approved and adopted by the Oakland County Board of Commissioners to name Oakland County Equalization officer Micheal R Lohmeier, MMAO as Designated Assessor from January 1, 2023 through December 31, 2027, and authorize the Mayor and City Clerk to sign on behalf of the City.



OAKLAND COUNTY EXECUTIVE DAVID COULTER

Equalization Division

(248) 858-0740 | equal@oakgov.com

November 29, 2022

To: Ms. Melissa Marsh, City Manager, City of Madison Heights From: Bryan Paris, Equalization Field Supervisor, via Email

Subject: Designated Assessor under Public Act 660 of 2018

Dear Ms. Marsh,

On October 20, 2022 The Oakland County Board of Commissioners named Micheal R. Lohmeier, in his capacity as the Equalization Officer for Oakland County, as the Designated Assessor for Oakland County. In order to be compliant with Public Act 660, an Interlocal Agreement is to be executed by the majority of the cities and townships within the county, the County Board of Commissioners, and the Designated Assessor. The attached interlocal agreement is an updated version of the Designated Assessor Interlocal Agreement approved by a majority of the Oakland County municipalities in 2020.

By executing the updated Interlocal Agreement, Oakland County is committed to keeping in compliance with the General Property Tax Act.

Attached you will find documents:

- The Interlocal Agreement approved by the Oakland County Board of Commissioners (which requires the majority of cities/townships approval)
- The Resolution adopted by the Oakland County Board of Commissioners

Please review the attached documents and contact Micheal Lohmeier with any questions or concerns you may have. Micheal can be reached at lohmeierm@oakgov.com or 248-858-7060. We are hopeful that the Interlocal Agreement is acceptable to you and can be approved by your governing body at either its December or January meeting.

Please note that on page 7 of the agreement, in section 10 – in "Witness thereof" section paragraph, we ask that you fill in those blanks before returning the agreement to us.

Thank you in advance for your time and attention to this matter.

Sincerely,

Bryan

Bryan Paris

he/him/his

Equalization Field Supervisor

Oakland County Equalization Division Department of Management and Budget Oakland County, Michigan All ways, moving forward

Phone: 248-858-8766 Mobile: 248-721-2802

Email: parisb@oakgov.com

Oakland Pointe Office Building 250 Elizabeth Lake Road, Suite 1000W Pontiac, MI 48341-0431

https://www.oakgov.com/equal

Cc: Linda Kunath, City of Madison Heights Finance Director Jackie Godoshian, Oakland County Equalization



October 20, 2022 RESOLUTION #2022-2106 _ 22-350

Sponsored By: Gwen Markham

Equalization - Interlocal Agreement Designating Micheal Lohmeier as the Assessor for Oakland County

Chairperson and Members of the Board:

WHEREAS pursuant to Public Act 660 of 2018, each county is required to notify the State Tax Commission, no later than December 31, 2020, of the individual that will serve as the County's Designated Assessor; and

WHEREAS the Designated Assessor is part of a process to ensure that local units of government are in compliance with statutory provisions of the Audit of Minimum Assessing Requirements; and

WHEREAS the Designated Assessor is the individual designated by an Interlocal Agreement executed between the County Board of Commissioners and a majority of the assessing districts (cities and townships) within the county, subject to final approval of the State Tax Commission; and

WHEREAS the Designated Assessor serves as the assessor of record and assumes all duties and responsibilities as the assessor of record for an assessing district that is determined to be non-compliant with an audit; and

WHEREAS each county must also provide the State Tax Commission with the interlocal agreement executed by the County Board of Commissioners, a majority of the assessing districts within the county, and the proposed Designated Assessor for the county; and

WHEREAS the interlocal agreement must provide enough detail regarding the assessment responsibilities for the Designated Assessor including, but not limited to, the following:

- 1. Information related to the scope of services being provided by the Designated Assessor, including preparation of assessment rolls, timeline for delivery of documents and execution of forms, attendance at Boards of Review meetings, duties and responsibilities related to property tax appeals, both Small Claims and Entire Tribunal, filed with the Michigan Tax Tribunal, responsibility to meet with local unit officials, and obligations of local unit assessing staff members.
- 2. Duties and responsibilities for each local unit within the county, including providing the Designated Assessor with reasonable access to records, documents and information, and
- Details relating to cost and compensation for overseeing and administering the annual assessment and operating the assessing office, including payment terms and cost reimbursement; and

WHEREAS an Interlocal Agreement was previously entered into between Oakland County and the participating Assessing Districts under the former Oakland County Equalization Director; and

WHEREAS Oakland County has a new Oakland County Equalization Director, Micheal Lohmeier,

and as a result, a new Interlocal Agreement is required with the Assessing Districts within the County that approve the Agreement; and

WHEREAS Oakland County Corporation Counsel is developing the Designated Assessor Interlocal Agreement to be entered into with any and all Assessing Districts within the County that approve the Agreement.

NOW THEREFORE BE IT RESOLVED that the Oakland County Board of Commissioners approves designating Oakland County Equalization Director Micheal Lohmeier, who is an individual qualified and certified by the State Tax Commission as a Michigan Master Assessing Officer, to be the Designated Assessor for Oakland County.

BE IT FURTHER RESOLVED that the Board of Commissioners approves and authorizes the Chairperson of Board to execute the required Interlocal Agreement on behalf of Oakland County upon final review and approval by Corporation Counsel.

Chairperson, the following Commissioners are sponsoring the foregoing Resolution: Gwen Markham.

David Woodward. Commissioner

Date: October 21, 2022

Date: October 26, 2022

Date: October 21, 2022

David Coulter, Oakland County Executive

Lisa Brown, County Clerk / Register of Deeds

COMMITTEE TRACKING

2022-10-12 Finance - Recommend to Board 2022-10-20 Full Board - Adopted

VOTE TRACKING

Motioned by Commissioner Michael Gingell seconded by Commissioner Kristen Nelson to adopt the attached Interlocal Agreement: Designating Michael Lohmeier as the Assessor for Oakland County.

Yes: David Woodward, Michael Gingell, Michael Spisz, Karen Joliat, Kristen Nelson, Eileen Kowall, Christine Long, Philip Weipert, Gwen Markham, Angela Powell, Thomas Kuhn, Chuck Moss, Marcia Gershenson, William Miller III, Yolanda Smith Charles, Penny Luebs, Janet Jackson, Gary McGillivray, Robert Hoffman, Adam Kochenderfer (20)

No: None (0) Abstain: None (0)

Absent: (0) Passed

ATTACHMENTS

OC Designated Assessor Interlocal Agreement 9.16.22

STATE OF MICHIGAN) COUNTY OF OAKLAND)

I, Lisa Brown, Clerk of the County of Oakland, do hereby certify that the foregoing resolution is a true and accurate copy of a resolution adopted by the Oakland County Board of Commissioners on October 20, 2022, with the original record thereof now remaining in my office.

In Testimony Whereof, I have hereunto set my hand and affixed the seal of the Circuit Court at Pontiac, Michigan on Thursday, October 20, 2022.

Lisa Brown, Oakland County Clerk / Register of Deeds

INTERLOCAL AGREEMENT FOR OAKLAND COUNTY TO APPROVE THE DESIGNATED ASSESSOR FOR THE PERIOD January 1, 2023 THROUGH December 31, 2027

Public Act 660 of 2018 requires a county to have a Designated Assessor on file with the State Tax Commission as of December 31, 2020.On December 29, 2020, Oakland County met this requirement, having a majority of the Assessing Districts in favor of the Equalization Officer serving as its Designated Assessor. On August 4, 2022, Oakland County Commissioners voted to retain Micheal R Lohmeier, MMAO as its new Equalization Officer for its Equalization Division, and as a result, the interlocal agreements were required to be revised. A majority of the Assessing Districts are in favor of the Equalization Officer serving as its Designated Assessor.

The following interlocal agreement (hereinafter "Agreement") has been executed by the Board of Commissioners for Oakland County, a majority of the Assessing Districts in Oakland County, and the individual put forth as the proposed Designated Assessor. Oakland County and the Assessing Districts are collectively referred to throughout this Agreement as the "Parties."

RECITALS

- WHEREAS, The Assessing Districts are Municipal Corporations (cities and townships) located within the County of Oakland, in the State of Michigan;
- WHEREAS, The Michigan Constitution of 1963, Article 7, Section 28 permits a political subdivision to exercise jointly with any other political subdivision any power, privilege or authority which such political subdivisions share in common with each other and which each might exercise separately;
- WHEREAS, The Urban Cooperation Act of 1967, being MCL 124.505 *et seq*, and the Intergovernmental Transfer of Functions and Responsibilities Act, give effect to the Constitutional provision by providing that public agencies may enter into interlocal agreements to carry out their respective functions, powers and authority;
- WHEREAS, P.A. 660 of 2018 requires each County to enter into an Agreement that designates the individual who will serve as the County's Designated Assessor. That interlocal agreement must be approved by the County Board of Commissioners and a majority of the Assessing Districts in the County.
- WHEREAS, P.A. 660 of 2018 mandates that the Designated Assessor shall be an advanced assessing officer or a master assessing officer.
- NOW, THEREFORE, based on the foregoing Recitals, and in consideration of the terms of this Agreement, the Parties agree as follows:

BACKGROUND INFORMATION

Oakland County names **MICHEAL R. LOHMEIER (R-6101)**, in his official capacity as the Equalization Officer for Oakland County, as the Designated Assessor for all of the Assessing Districts within Oakland County¹. Included as an addendum to this Agreement are the Oakland County SEV totals by class, including special act values, those properties deemed unique or complex by a local Assessing District, and a listing of the total number of parcels, by classification, including special act rolls, within each Assessing District.

If the State Tax Commission (STC) invokes the Designated Assessor process for any Assessing District in Oakland County, the Parties agree that the Designated Assessor will perform the duties associated with being the Assessor of Record for an Assessing District at the Oakland County Equalization Division offices in the City of Pontiac, County of Oakland, State of Michigan, unless the duties of the Designated Assessor require on-site visits to the Assessing District's location.

QUALIFICATIONS OF DESIGNATED ASSESSOR

Micheal R. Lohmeier has been certified as a Michigan Master Assessing Officer since 2012. In his capacity as the Oakland County Equalization Officer, he is responsible for managing the Oakland County Equalization Division. Along with its statutory duties, the Equalization Division currently acts as the contracted Assessor of Record for thirty of the fifty-two Assessing Districts in Oakland County.

Micheal R. Lohmeier has disclosed any conflicts of interest involving the proposed Designated Assessor, the County, or any Assessing District, if applicable: [NONE].

It is understood that Micheal R. Lohmeier will, during the length of this agreement, maintain his assessor certification in good standing with the State Tax Commission and if required to serve as the Designated Assessor for an Assessing District in Oakland County shall act as the Assessor of Record for that Assessing District. When acting as the Assessor of Record for an Assessing District, the Designated Assessor shall meet all the requirements as set forth by the State Tax Commission's *Supervising Preparation of the Assessment Roll* approved by the State Tax Commission August 21, 2018.

Any additional requirements that are agreed to by the Designated Assessor, the County and the Assessing Districts may not conflict with the State Tax Commission's *Supervising Preparation of the Rolls*.

¹ Oakland County contains 52 Assessing Districts (cities and townships), two of which (City of Fenton and City of Northville) are not considered to be "in" Oakland County for purposes of MCL 211.10g as the largest share of their state equalized value is located in another county. A list of the remaining 50 Assessing Districts can be found here: https://www.oakgov.com/mgtbud/equal/Pages/assessing-offices.aspx

1.0 DUTIES AND RESPONSIBILITIES OF DESIGNATED ASSESSOR

- 1.1 The Designated Assessor, while serving as the Assessor of Record for an Assessing District within Oakland County, shall satisfy all requirements contained State Tax Commission's *Supervising Preparation of the Assessment Roll* approved by the State Tax Commission August 21, 2018.
- 1.2 Within 30 (thirty) days of being appointed as the Assessor of Record for the Assessing District by the STC or the voluntary election by the Assessing District to utilize the Designated Assessor, the Designated Assessor shall prepare and transmit to the Assessing District's supervisor, manager, or chief executive a detailed proposal, including a schedule for delivery of documents, to correct deficiencies identified by the STC's audit.
- 1.3 The Parties agree that the Designated Assessor, while serving as the Assessor of Record for an Assessing District, shall do the following things, as applicable to bring the Assessing District into compliance with the Audit of Minimum Assessing Requirements:
 - 1.3.1 Make assessments of real and personal property within the Assessing District;
 - 1.3.2 Appraise all property, process all real and personal property description changes, and prepare the assessment roll for real and personal property in the Assessing District;
 - 1.3.3 Attend (or have a designee attend) all March, July, and December Board of Review meetings;
 - 1.3.4 Be available for consultation on all Michigan Tax Tribunal real and personal property and special assessment appeals, and assist the Assessing District in the preparation of both the oral and written defense of appeals;
 - 1.3.5 Prepare all necessary reports for review by the supervisor, manager, chief executive, board, or council of the Assessing District, as applicable;
 - 1.3.6 Performs any other duties required under PA 660 of 2018.
- 1.4 For an Assessing District employing assessing staff other than the Assessor of Record, assessing staff will conduct their duties as under the direction and supervision of the Designated Assessor, subject to any limitations as may be agreed by the applicable Assessing District and the Designated Assessor. However, no members of said assessing staff will become employees or independent contractors of Oakland County.
- 1.5 While not acting in the capacity as the Designated Assessor for an Assessing District, the Designated Assessor will have the following duties and responsibilities for Oakland County and the Assessing Districts within Oakland County: Equalization Officer.
- 1.6 The parties understand and agree that the duties outlined in this Agreement only apply if and when the Designated Assessor is required, or the Assessing District chooses to request the Designated Assessor, to take over the assessing duties for an Assessing District

pursuant to the terms of PA 660 of 2018. This Agreement will have no effect on any preexisting agreements that the parties may have, under which Oakland County performs contracted assessing services for the Assessing District.

2.0 DUTIES AND RESPONSIBILITIES OF ASSESSING DISTRICTS

- 2.1 Any Assessing District in Oakland County that is required to utilize the services of the Designated Assessor will, during the period the Assessing District is required to or chooses to utilize the services of the Designated Assessor, do the following:
 - 2.1.1 Provide the Designated Assessor with reasonable access to records, documents, databases and information in order to allow the Designated Assessor to serve as the Assessor of Record for the Assessing District and satisfy all requirements Supervising Preparation of the Assessment Roll approved by the State Tax Commission August 21, 2018.
 - 2.1.2 Furnish the Designated Assessor with any applicable policies and procedures that the Designated Assessor may be subject to during the period of time the Designated Assessor serves as the Assessing District's Assessor of Record.
 - 2.1.3 Provide, while the Designated Assessor or his designee is physically working on behalf of the Assessing District and within the geographical boundaries of the Assessing District, any technology, equipment, and workspace necessary for the Designated Assessor or his designee to carry out their requirements under this Agreement.
- 2.2 The Assessing District shall, at all times and under all circumstances, remain solely liable for any and all costs, legal obligations, and/or civil liabilities associated with or in any way related to any Assessing District tax appraisal or assessment functions or any other Assessing District legal obligation under any applicable State Property Tax Laws. The Assessing District shall employ and retain its own legal representation, as necessary, to defend any such claim or challenge before the State Tax Tribunal or any other court or review body.
- 2.3 Except for those express statutory and/or regulatory obligations incumbent only upon licensed Equalization Division Personnel (i.e., State Licensed and Certified Real and/or Personal Property Tax Assessors) to defend property tax appraisals and assessments that they either performed, or were otherwise performed under their supervision, before the Michigan Tax Tribunal, the Parties agree that no other County employees, including any County attorneys shall be authorized, required and/or otherwise obligated under this Agreement or pursuant to any other agreement between the Parties to provide any legal representation to or for the Assessing District and/or otherwise defend, challenge, contest, appeal, or argue on behalf of the Assessing District before the Michigan Tax Tribunal or any other review body or court except to the extent the matters have been traditionally and previously handled by assessing staff, such as, but not limited to, Michigan Tax Tribunal small claims division hearings and matters before the State Tax Commission.

2.4 The Assessing District shall, at all times and under all circumstances, remain solely liable for any and all costs, legal obligations, and/or civil liabilities associated with or in any way related to any tax appraisal or assessment functions or any other legal obligation. The Assessing District agrees that under no circumstances shall the County or the Designated Assessor be responsible for any costs, obligations, and/or civil liabilities or any responsibility under any State Property Tax Law.

3.0 DESIGNATED ASSESSOR COMPENSATION

- 3.1 The Designated Assessor may charge an Assessing District that is required to contract with the Designated Assessor and that Assessing District shall pay for the reasonable costs incurred by the Designated Assessor in serving as the Assessing District's Assessor of Record, including, but not limited to, the costs of overseeing and administering the annual assessment, preparing and defending the assessment roll, and operating the assessing office.
- 3.2 If the Designated Assessor is required to serve as the Assessor of Record for an Assessing District within Oakland County, the parties understand and agree that he will be serving in his official capacity as the Oakland County Equalization Officer. Therefore, an Assessing District will not make any direct payments to the Designated Assessor. Instead, the Assessing District will be responsible for paying a fee to Oakland County which fee is intended to compensate Oakland County for the reasonable costs incurred by the Designated Assessor and his staff. Oakland County will charge the Assessing District a fee equal to the average rate per parcel that it charges those districts for whom it already performs contracted assessing services, as of the date the Designated Assessor is required to serve as the Assessor of Record. The parties agree that should the standard fee not reasonably reflect the actual cost of the provision of the services required that the standard fee will be modified to a higher or lower fee, and so the fee is reasonable. The modification of the standard fee will be dependent upon the complexity of the work to be performed by the Designated Assessor, the number of staff needed to assist in completing the work and whether the Assessing District provides its own staff to assist the Designated Assessor. The Assessing District is not required to pay a retainer fee. In the event that the Designated Assessor is acting on behalf of an Assessing District for which Oakland County Equalization Department is currently contracted with to provide assessing services, the Designated Assessor will provide its Designated Assessor services at no additional cost to said Assessing District.
- 3.3 If the Assessing District fails, for any reason, to pay the County any monies when and as due under this Contract, the Assessing District agrees that unless expressly prohibited by law, the County or the County Treasurer, at their sole option, shall be entitled to a setoff from any other Assessing District funds that are in the County's possession for any reason. Funds include but are not limited to the Delinquent Tax Revolving Fund ("DTRF"). Any

setoff or retention of funds by the County shall be deemed a voluntary assignment of the amount by the Assessing District to the County. The Assessing District waives any claims against the County or its Officials for any acts related specifically to the County's offsetting or retaining such amounts. This paragraph shall not limit the Assessing District's legal right to dispute whether the underlying amount retained by the County was actually due and owing under this Agreement.

- 3.4 If the County chooses not to exercise its right to setoff or if any setoff is insufficient to fully pay the County any amounts due and owing the County under this Contract, the County shall have the right to charge up to the then-maximum legal interest on any unpaid amount. Interest charges shall be in addition to any other amounts due to the County under this Agreement. Interest charges shall be calculated using the daily unpaid balance method and accumulate until all outstanding amounts and accumulated interest are fully paid.
- 3.5 Nothing in this Section shall operate to limit the County's right to pursue or exercise any other legal rights or remedies under this Contract against the Assessing District to secure reimbursement of amounts due the County under this Agreement. The remedies in this Section shall be available to the County on an ongoing and successive basis if Assessing District at any time becomes delinquent in its payment. Notwithstanding any other term and condition in this Contract, if the County pursues any legal action in any court to secure its payment under this Contract, the Assessing District agrees to pay all costs and expenses, including attorney's fees and court costs, incurred by the County in the collection of any amount owed by the Assessing District.

4.0 EFFECTIVE DATE AND TERM OF AGREEMENT

This Agreement shall become effective when it is executed by the Oakland County Board of Commissioners, Micheal R. Lohmeier, and the governing bodies of a majority of the Assessing Districts within Oakland County, and shall expire on December 31, 2027. The terms and conditions in Section 3.0 (Compensation) shall survive and continue in full force beyond the termination of this Agreement if the Assessing District owes money to the County under this Agreement.

5.0 DESIGNATED ASSESSOR EMPLOYMENT STATUS

It is understood by the parties that Micheal R. Lohmeier is appointed as the Designated Assessor based on his employment status as Oakland County Equalization Officer and that if his employment status materially changes, the parties will request that the State Tax Commission designate and approve an interim Designated Assessor until the parties are able to amend this Agreement.

6.0 ENTIRE AGREEMENT

This Agreement sets forth all covenants, promises, agreements, conditions and understandings between the parties and there are no covenants, promises, agreements, conditions, or understandings, either oral or written, between the Parties other than are set forth in this Agreement.

7.0 AMENDMENTS

This Agreement cannot be modified unless reduced to writing and signed by both Parties.

8.0 SEVERABILITY

If a court of competent jurisdiction finds a term or condition of this Agreement to be illegal or invalid, then the term or condition shall be deemed severed from this Agreement. All other terms or conditions shall remain in full force and effect.

9.0 GOVERNING LAW

This Agreement shall be governed, interpreted, and enforced by the laws of the State of Michigan.

10.0 COUNTERPARTS

This Agreement may be executed in one or more counterparts, including facsimile copies, each of which shall be deemed an original, but all of which shall together constitute one instrument.

IN WITNESS WHEREOF,	[name and title of
assessing district official] hereby acknowledges that he	e/she has been authorized by a resolution of
the	[name of assessing district], a certified
copy of which is attached, to execute this Agreement o	n behalf of Public Body and hereby accepts
and binds Public Body to the terms and conditions of t	his Agreement.

[Signatures contained on following page]

EXECUTED:		DATE:
	Name and Title:	
WITNESSED	:Name and Title:	DATE:
Commissioners County Board o	WHEREOF, David Woodward, Chairpe, hereby acknowledges that he has been author Commissioners to execute this Agreement and binds Oakland County to the terms and o	orized by a resolution of the Oakland t on behalf of Oakland County, and
EXECUTED:	David Woodward, Chairperson Oakland County Board of Commissioners	DATE:
WITNESSED	: Name and Title:	DATE:
	LOHMEIER, in his official capacity as Equather the role of Designated Assessor as outlined i	•
EXECUTED:	Micheal R. Lohmeier Oakland County Equalization Officer	DATE:

ADDENDUM – SEV TOTALS

OAKLAND COUNTY SEV TOTALS BY CLASS

CLASS		
Cl	Parcel	State Equalized
Class	Counts	Values
Agricultural	392	87,150,370
Commercial	20,907	14,614,165,290
Industrial	4,441	2,896,770,040
Residential Personal	448,068	68,274,369,769
Property	52,372	3,863,299,665
	32,372	2,233,233,003
Special Acts	650	507,403,698